

EXHIBIT L

Proposals and Invoice for Sale of Morris
Finishing Chiller to Case Farms, Inc.
CONFIDENTIAL-ATTORNEYS EYES ONLY

MORRIS

& ASSOCIATES

PO Box 1046, Raleigh NC 27602
Phone 919.779.1250 Fax 919.779.3466
www.Morris-Associates.com

QUOTATION NO.: 6348
DATE: October 20, 2006

Case Farms, Inc.
PO Box 308
Morganton, NC 28655

We are pleased to quote the following:

One (1) (Patent Pending) Finishing Chiller

The Morris Finishing Chiller is the last line of defense against salmonella and other bacteria. The Patent Pending chiller ensures faultless submersion of birds in the chiller water. While in the Finishing Chiller, the birds will experience nonstop movement in your biocide of choice. In addition, the Finishing Chiller will provide even and consistent flow of birds out of the chilling system into further processing, maximizing process efficiency.

Design Conditions:

- 8 feet in diameter
- Two hundred ten (210) birds per minute
- 7.5 lb. WOG
- 60 to 90 seconds residence time
- Water capacity 1600 gallons

TERMS AND PRICING

Shipping: Freight Prepaid and Allowed F.O.B. Raleigh, NC

Price.....	\$94,200.00
Beta Program Discount Test Site.....	<u>\$21,400.00</u>
Price after Beta Discount Applied.....	\$72,800.00

Terms are 40% down payment with the order, balance due when the system is ready for shipment. Contact factory for delivery dates.

We appreciate the privilege of working with Case Farms on this project.

By: _____
Garry Miller, Sales

Accepted: _____

Approved: _____
(All quotations subject to approval by Morris & Associates, Inc.
after acceptance and to the Terms and Conditions printed on reverse.)

By: _____

Date: _____
CONFIDENTIAL
ATTORNEYS EYES ONLY

Date: _____

MORRIS & ASSOCIATES, INC.
TERMS AND CONDITIONS OF SALE

I. DEFINITIONS: Seller means Morris & Associates, Inc., Buyer means the person to whom this document is addressed.

II. CONDITIONS OF AGREEMENT MODIFICATION:

A. These terms and conditions, together with the provisions of the document to which they are attached, may not be modified without written approval of Seller and if accepted by Buyer, constitute the entire agreement between the parties and thereafter may be modified or terminated only by a written instrument executed by both parties. Should Buyer place an order with Seller referring therein in any way to this quotation of Seller, or otherwise incorporating in such order any price, delivery or other information contained in this quotation, then in that event these terms and conditions shall be deemed to be accepted by Buyer, incorporated in Buyer's order and to be in lieu of any other terms or conditions in Buyer's order which are inconsistent with these terms and conditions.

B. Once accepted an order may not be canceled for any reason unless upon the written agreement of Seller. Seller's consent will not be given without a written undertaking by Buyer to make payment for all material and labor costs, including costs of benefits, taxes and overhead, incurred with respect to the order together with a reasonable cancellation charge.

C. Any orders are subject to acceptance by Seller.

III. PRICE:

A. Any price quotation by Seller shall remain valid for 30 days unless otherwise stated in the document to which this is attached. All price quotations are F.O.B. Seller's plant and do not include any State or Local Sales or Use neither Tax nor any Federal Excise Tax of any kind. Price quotations do not include any installation and start up supervision and/or labor unless specifically stated.

B. Contract prices are subject to adjustment to reflect escalation provisions contained in contracts with subcontractors or suppliers and to reflect change orders pursuant to Item VII below.

IV. DELIVERY:

A. An estimated delivery date is given at time of quotation. Delivery date will be established at the time a purchase order and appropriate deposit is received.

B. The delivery date is Seller's best estimate of the time material will be shipped from its factory. Seller will use its best efforts to meet delivery date, but Seller shall have no liability for loss, damage or consequential damages due to delay in delivery.

C. All delivery dates are based upon timely receipt from Buyer of any drawings, parts, test components, instructions or any other things or information which Seller requires Buyer to furnish to Seller.

D. Seller shall not be responsible for and Buyer shall have no right of cancellation for delays in Seller's performance due to cause beyond the control and without the fault or negligence of Seller, including but not limited to acts of God, fire, strikes, and failure of suppliers to deliver due to causes beyond their control and without their fault or negligence.

V. PAYMENT TERMS: Unless otherwise stated on the invoice issued upon the acceptance of Buyer's order, payment shall be in U.S. Currency and payable:

40% accompanying Buyer's order; and

60% upon notification by Seller that the equipment is ready for shipment.

VI. WARRANTY: Seller warrants its products to be free from defects in material and workmanship for either a period of eighteen (18) months from time of shipment or one (1) year from completion of installation, whichever shall occur first, provided the products are installed in accordance with industry standards, maintained by qualified service personnel and operated in accordance with published operating procedures. Seller extends the same warranty which it receives on any parts or products included in the order but manufactured by others. For purposes of the foregoing warranties, the "completion of installation" shall be that date on which the products are installed and operating. If Buyer believes a product to be defective in material or workmanship, Buyer shall notify Seller of such alleged defect or failure. Seller shall have a reasonable opportunity to investigate any alleged defect and upon its confirmation of the existence thereof Seller shall promptly remedy the same by repair or replacement, at its discretion and without charge. Seller warrants parts repaired or replaced for the duration of the original warranty period.

This warranty does not apply to (1) normal wear and tear or expendable parts, or (2) defects or failures as a result of noncompliance with Seller's installation specifications, or (3) Buyer's failure to perform recommended normal maintenance, set-up and adjustment of the equipment, or (4) Buyer's alteration/modification to equipment without Seller's prior written approval, or (5) damages resulting from noncompliance with published operating procedures, or (6) the use of replacement parts not supplied by Seller or Seller's approved suppliers.

Seller does not represent or warrant that the products supplied hereunder comply with any local laws or ordinances and Buyer will assume complete responsibility for compliance with local laws and ordinances and obtain all permits, licenses, authorizations or certificates required by any regulatory body for installation or use of the products.

Seller is not liable for any consequential or special damages resulting directly or indirectly from the design, material, workmanship, operation or installation of any of its products and neither assumes nor authorizes any other person to assume for it any other liability in connection therewith.

THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, WHETHER STATUTORY, EXPRESS, OR IMPLIED, INCLUDING IMPLIED WARRANTIES OF FITNESS FOR USE AND MERCHANTABILITY, EXCEPT AS TO TITLE.

Buyer agrees to indemnify Seller for any loss, expense, recovery or settlement, including counsel fees and costs of defense, which arise from any demand, claim (whether frivolous or not) or suit which may be asserted or brought against Seller or Buyer as a result of any injury or damage to any person or persons (including death) or property allegedly caused by, resulting from, arising out of, or occurring in connection with the operation of products supplied hereunder, including, but not limited to, any claim based on liability without fault for injury allegedly caused by allegedly defective goods supplied by Seller.

VII. CHANGES: Any order may be amended from time to time by written change orders signed by both parties, setting forth the particular changes to be made and the effect of such changes on the price and time of delivery.

VIII. SHIPMENT, TITLE AND RISK OF LOSS: Except as otherwise set forth herein, delivery will occur and shipment will be F.O.B. Seller's plant. An extra charge will be made for special packing and packaging for international and domestic shipment. Seller will use appropriate surface transportation unless otherwise specified in the order and assumes no responsibility for delay, breakage or damage after the goods are delivered to the carrier in good order. Risk of loss will pass to Buyer upon delivery of the goods to the carrier at Seller's plant. Claims for breakage and damage should be made to the carrier.

After delivery and until Buyer shall have paid in full for all equipment covered by this agreement, a security interest in the equipment shall be retained by Seller.

IX. INSTALLMENT DELIVERY: If Buyer's order provides for delivery in installments, Seller may manufacture the entire quantity of ordered goods at one time, subject to delivery in accordance with the order. If Buyer defaults in any way, under the order subsequent to such completion of manufacture, the balance of the entire purchase price remaining unpaid will forthwith become due.

X. OSHA: In the designing and manufacturing of the equipment subject to this order, Seller will comply in good faith with the safety standards of the Occupational Safety and Health Act of 1970 as they exist on the date of acceptance of any order. Seller welcomes the inspection by Buyer's authorized representative(s) with regard to OSHA. Additions to, or modifications of, the equipment requested at that time will be quoted on a time and material basis.

XI. ELECTRICAL CODES: In the designing and manufacturing of the equipment, Seller shall comply in good faith with the electrical standards of the National Electric Code (NEC) as they exist on the date of acceptance of an order. Seller welcomes the inspection by Buyer's authorized representative(s) with regard to electrical codes. Additions to, or modifications of, the equipment requested at that time will be quoted on a time and material basis.

XII. TAXES: Buyer shall pay any applicable sales, use, turnover or other taxes to Seller when invoiced by Seller and, otherwise, directly to the government authority, federal, state or local imposing the same and shall provide proof to the Seller of payment of said tax. If said transaction is exempt from sales and/or use tax, Buyer shall provide Seller with a certificate of such exemption at the time the order is placed.

XIII. INSOLVENCY: Either party shall have the right to cancel any order resulting from this quotation in the event that the other party becomes bankrupt or makes assignment for benefit of creditors.

XIV. LAW: This agreement shall be governed by, subject to and construed according to the laws of the State of North Carolina.

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M&A-000975

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Date: _____

CONFIDENTIAL -
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M&A-000337

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Seller does not represent or warrant that the products supplied hereunder comply with any local laws or ordinances and Buyer will assume complete responsibility for compliance with local laws and ordinances and obtain all permits, licenses, authorizations or certificates required by any regulatory body for installation or use of the products.

Seller is not liable for any consequential or special damages resulting directly or indirectly from the design, material, workmanship, operation or installation of any of its products and neither assumes nor authorizes any other person to assume for it any other liability in connection herewith.

THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, WHETHER STATUTORY, EXPRESS, OR IMPLIED, INCLUDING IMPLIED WARRANTIES OF FITNESS FOR USE AND MERCHANTABILITY, EXCEPT AS TO TITLE.

Buyer agrees to indemnify Seller for any loss, expense, recovery or settlement, including counsel fees and costs of defense, which arise from any demand, claim (whether frivolous or not) or suit which may be asserted or brought against Seller or Buyer as a result of any injury or damage to any person or persons (including death) or property allegedly caused by, resulting from, arising out of, or occurring in connection with the operation of products supplied hereunder, including, but not limited to, any claim based on liability without fault for injury allegedly caused by allegedly defective goods supplied by Seller.

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XIV. **LAW:** This agreement shall be governed by, subject to and construed according to the laws of the State of North Carolina.

CONFIDENTIAL -
ATTORNEYS EYES ONLY

M&A-000338

Invoice

MORRIS
& ASSOCIATES

803 Morris Drive, Garner NC 27529
Phone 919.582.9200 | Fax 919.582.9100
www.Morris-Associates.com

BILL TO:
CASE FARMS
ACCTS PAYABLE
PO BOX 729
TROUTMAN, NC 28166

SHIP TO:
CASE FARMS
121 RAND ST
MORGANTON, NC 28655

INVOICE #: 28350
INVOICE DATE: 01/22/07
CUSTOMER
ORDER #: 917102
TERMS: SEE BELOW

DATE SHIPPED:
01/30/07

VIA:
BESTWAY PREPAID
& ALLOWED

SALES ORDER # 030018

Comments

Rev # 1: 1/22/07,
Changed P/N 0190-0005-00 to
P/N 0190-0006-00, Changed from
Double Finishing Chiller to
Single Finishing Chiller.

QTY	MORRIS PART #	DESCRIPTION	UNIT PRICE	AMOUNT
1	DOWN PAYMENT	40% OF TOTAL \$72,800.00	29120.00	29120.00

PLEASE PAY FROM INVOICE.
NO STATEMENT WILL BE SENT

Shipping & Handling:		0.00
Discount:	%	0.00
Sales Tax Code:	NC	
Sales Tax:	%	0.00
TOTAL:		29120.00

CONFIDENTIAL
ATTORNEYS EYES ONLY

M&A-000996

Invoice

MORRIS
& ASSOCIATES

803 Morris Drive, Garner NC 27529
Phone 919.582.9200 | Fax 919.582.9100
www.Morris-Associates.com

BILL TO:
CASE FARMS
ACCTS. PAYABLE
PO BOX 729
TROUTMAN, NC 28166

SHIP TO:
CASE FARMS
121 RAND ST.
MORGANTON, NC 28655

INVOICE #: 28693
INVOICE DATE: 02/28/07
CUSTOMER
ORDER #: 917102
TERMS: SEE BELOW

DATE SHIPPED:
02/28/07

VIA:
BESTWAY PREPAID
& ALLOWED

SALES ORDER # 030018

QTY	MORRIS PART #	DESCRIPTION	UNIT PRICE	AMOUNT
1	0190-0006-00	MPC-8WHS,SGL FINISHING,RH,480V	59350.00	59350.00
1	7001-0001-00	FREIGHT,PREPAID AND ALLOWED	1500.00	1500.00

Comments

Rev # 1: 1/22/07,
Changed P/N 0190-0006-00 to
P/N 0190-0006-00. Changed from
Double Finishing Chiller to
Single Finishing Chiller.

Rev # 2: 2/28/07,
Changed Sales Price from \$71,300 for a Dbl
finishing Chiller to \$57,600 for a Single
finishing Chiller and added \$1,750 for 5
contactors to be added to electrical panel
for the new total price for p/n 0190-0006-00
of \$59,350.00.
New total value: \$60,850.

QTY	MORRIS PART #	DESCRIPTION	UNIT PRICE	AMOUNT
1-	LESS DOWN PAY		29120.00	29120.00-

PLEASE PAY FROM INVOICE.
NO STATEMENT WILL BE SENT

Shipping & Handling:		0.00
Discount:	%	0.00
Sales Tax Code:	NC	
Sales Tax:	%	0.00
TOTAL:		31730.00

CONFIDENTIAL
ATTORNEYS EYES ONLY

M&A-000997